

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
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AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 4, 2007, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto electronic notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 1472 And 2274 (Sherwin Williams Company And Sherwin Williams Automotive Finishes Corp.) ("Statement Of Disputed Issues - Sherwin Williams Company And Sherwin Williams Automotive Finishes Corp.") (Docket No. 11257) [a copy of which is attached hereto as Exhibit D]
- 2) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 10681 And 10656 (Henkel Corporation (Henkel Electronics)) (Docket No. 11258) [a copy of which is attached hereto as Exhibit E]
- 3) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 2173 Longacre Master Fund, Ltd. As Assignee Of PIC Productivity Improvement Center (Docket No. 11259) [a copy of which is attached hereto as Exhibit F]
- 4) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 10014 (Select Industries Corporation (F/K/A Select Tool & DIE Corporation) (Docket No. 11260) [a copy of which is attached hereto as Exhibit G]

- 5) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 16612 (Metalforming Technologies, Inc.) (Docket No. 11261) [a copy of which is attached hereto as Exhibit H]
- 6) Debtors' Statement Of Disputed Issues With Respect To Proof(S) Of Claim Numbers 11602 And 11603 (Freudenberg - Nok Inc And Freudenberg - NOK General Partnership) (Docket No. 11262) [a copy of which is attached hereto as Exhibit I]
- 7) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 12212 (Flambeau Inc.) (Docket No. 11263) [a copy of which is attached hereto as Exhibit J]
- 8) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 11462 (Valeo Climate Control Corporation) (Docket No. 11264) [a copy of which is attached hereto as Exhibit K]
- 9) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 2433 (Akebono Corporation) (Docket No. 11265) [a copy of which is attached hereto as Exhibit L]
- 10) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 14109 (Kensa LLC) (Docket No. 11266) [a copy of which is attached hereto as Exhibit M]
- 11) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 15679 And 15681 (Fry's Metals, Inc., A Cookson Electronics Company) (Docket No. 11267) [a copy of which is attached hereto as Exhibit N]
- 12) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 1790 (Key Safety Systems & Subsidiaries) (Docket No. 11268) [a copy of which is attached hereto as Exhibit O]
- 13) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 10770 (Intesys Technologies, Inc.) (Docket No. 11269) [a copy of which is attached hereto as Exhibit P]
- 14) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 12667 (Contrarian Funds, LLC As Assignee Of CEP Products LLC F/K/A Carlisle Engineered Products) ("Statement Of Disputed Issues - Contrarian Funds, LLC As Assignee Of CEP Products LLC F/K/A Carlisle Engineered Products") (Docket No. 11270) [a copy of which is attached hereto as Exhibit Q]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit R hereto via overnight mail:

- 15) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 1472 And 2274 (Sherwin Williams Company And Sherwin Williams Automotive Finishes Corp.) ("Statement Of Disputed Issues - Sherwin Williams Company And Sherwin Williams Automotive Finishes Corp.") (Docket No. 11257) [a copy of which is attached hereto as Exhibit D]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit S hereto via overnight mail:

- 16) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 10681 And 10656 (Henkel Corporation (Henkel Electronics)) (Docket No. 11258) [a copy of which is attached hereto as Exhibit E]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit T hereto via overnight mail:

- 17) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 2173 Longacre Master Fund, Ltd. As Assignee Of PIC Productivity Improvement Center (Docket No. 11259) [a copy of which is attached hereto as Exhibit F]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit U hereto via overnight mail:

- 18) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 10014 (Select Industries Corporation (F/K/A Select Tool & DIE Corporation)) (Docket No. 11260) [a copy of which is attached hereto as Exhibit G]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit V hereto via overnight mail:

- 19) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 16612 (Metalforming Technologies, Inc.) (Docket No. 11261) [a copy of which is attached hereto as Exhibit H]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit W hereto via overnight mail:

20) Debtors' Statement Of Disputed Issues With Respect To Proof(S) Of Claim Numbers 11602 And 11603 (Freudenberg - Nok Inc And Freudenberg - NOK General Partnership) (Docket No. 11262) [a copy of which is attached hereto as Exhibit I]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit X hereto via overnight mail:

21) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 12212 (Flambeau Inc.) (Docket No. 11263) [a copy of which is attached hereto as Exhibit J]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit Y hereto via overnight mail:

22) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 11462 (Valeo Climate Control Corporation) (Docket No. 11264) [a copy of which is attached hereto as Exhibit K]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit Z hereto via overnight mail:

23) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 2433 (Akebono Corporation) (Docket No. 11265) [a copy of which is attached hereto as Exhibit L]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit AA hereto via overnight mail:

24) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 14109 (Kensa LLC) (Docket No. 11266) [a copy of which is attached hereto as Exhibit M]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit BB hereto via overnight mail:

25) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 15679 And 15681 (Fry's Metals, Inc., A Cookson Electronics Company) (Docket No. 11267) [a copy of which is attached hereto as Exhibit N]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit CC hereto via overnight mail:

26) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 1790 (Key Safety Systems & Subsidiaries) (Docket No. 11268) [a copy of which is attached hereto as Exhibit O]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit DD hereto via overnight mail:

27) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 10770 (Intesys Technologies, Inc.) (Docket No. 11269) [a copy of which is attached hereto as Exhibit P]

On December 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit EE hereto via overnight mail:

28) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 12667 (Contrarian Funds, LLC As Assignee Of CEP Products LLC F/K/A Carlisle Engineered Products) ("Statement Of Disputed Issues - Contrarian Funds, LLC As Assignee Of CEP Products LLC F/K/A Carlisle Engineered Products") (Docket No. 11270) [a copy of which is attached hereto as Exhibit Q]

Dated: January 23, 2008

/s/ Elizabeth Adam

Elizabeth Adam

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 23rd day of January, 2008, by Elizabeth Adam, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY 10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
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Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive 5505 Corporate Drive MSIA		Troy	MI 48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens			Troy	MI 48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
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Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX 78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY 10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
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General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC 28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC 20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
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Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ 7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY 10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
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EXHIBIT B

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Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY 10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	daniel.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
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EXHIBIT C

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EXHIBIT D

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- X

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH
RESPECT TO PROOFS OF CLAIM NUMBERS 1472 AND 2274
(SHERWIN WILLIAMS COMPANY AND SHERWIN
WILLIAMS AUTOMOTIVE FINISHES CORP)**

("STATEMENT OF DISPUTED ISSUES – SHERWIN WILLIAMS")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proofs Of Claim Numbers 1472 And 2274 filed by Sherwin Williams Company and Sherwin Williams Automotive Finishes Corp ("SWAFC" and, together with Sherwin Williams Company, "Sherwin Williams"), respectively, and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On January 9, 2006, Sherwin Williams Company filed proof of claim number 1472 ("Proof of Claim 1472") against Delphi. Proof of Claim 1472 asserts an unsecured non-priority claim in the amount of \$161,816.60 for the sale of goods ("Claim 1472").

3. On March 13, 2006, SWAFC filed proof of claim number 2274 ("Proof of Claim 2274") against Delphi. Proof of Claim 2274 asserts an unsecured non-priority claim in the amount of \$222,238.45 for the sale of goods ("Claim 2274" and, together with Claim 1472, the "Claims").

4. On July 13, 2007, the Debtors objected to the Claims pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, And Consensually

Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

5. On August 9, 2007, Sherwin Williams filed Sherwin Williams Automotive Finishes Corp's Response To Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8961) and Sherwin Williams Company's Response To Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 9007) (collectively, the "Responses").

Disputed Issues

A. Neither Delphi Nor DAS LLC Owe Sherwin Williams The Amounts Asserted In The Proofs Of Claim

6. Sherwin Williams asserts in the Proofs of Claim that Delphi owes Sherwin Williams a total of \$313,542.50 for goods sold. First, the Debtors believe that any liability with respect to the Claims lies with DAS LLC, not Delphi, and thus the Debtors dispute that Delphi owes any liability to Sherwin Williams with respect to the Claims. Second, DAS LLC has reviewed the information attached to the Proofs f Claim and the Responses and, for the reasons set forth below, disputes that it owes the amounts asserted in the Proofs of Claim.

7. Paid Invoices. Based upon DAS LLC's various accounts payable records, a portion of the invoices reflected in Proof of Claim 2274 have been paid. Therefore, \$535.40 should be subtracted from the amount of Claim 2274.

8. Purchase Orders Do Not Support Pricing Cited By Sherwin Williams. The price detailed on certain purchase orders is lower than the price detailed on the Sherwin Williams' invoices. The purchase orders reflect the contractual pricing. Therefore, \$494.80 should be subtracted from the amount of Claim 1472 and \$6,228.62 should be subtracted from the amount of Claim 2274.

9. Proofs of Delivery Not Provided. In Proof of Claim 1472, Sherwin Williams Company claimed \$600.00 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries, and in Proof of Claim 2274, SWAFC claimed \$47,480.10 in amounts owed based on the sale of goods for which it did not provide proofs of delivery. Furthermore, Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no record of receiving the goods associated with the invoices on the list attached hereto as Exhibit A. Because Sherwin Williams has not provided these proofs of delivery, DAS LLC does not have a record of receiving the goods associated with the invoices on the list attached hereto as Exhibit A. Therefore, the \$600.00 asserted with respect to these invoices in Proof of Claim 1472 and the \$47,480.10 asserted with respect to these invoices in Proof of Claim 2274 should be subtracted from the amount of the Claims.

10. Returned Material. Proof Of Claim 1472 includes \$1,267.80 of invoices for materials that have been returned by the Debtors in the ordinary course of business on

account of defective parts, and Proof Of Claim 2274 includes \$3,658.20 for materials that have been returned by the Debtors in the ordinary course of business on account of defective parts. Therefore, \$1,267.80 should be subtracted from Claim 1472 and \$3,658.20 should be subtracted from Claim 2274.

11. Certain Cost Recoveries Are Due To DAS LLC. Proof Of Claim 1472 fails to take into account \$7,728.10 due DAS LLC for costs incurred by DAS LLC as a result of defective materials ("Cost Recoveries"), and Proof Of Claim 2274 fails to take into account \$52,001.00 for Cost Recoveries. Therefore, \$7,728.10 should be subtracted from Claim 1472 and \$52,001.00 should be subtracted from Claim 2274.

12. Additional Invoices. Proof Of Claim 2274 fails to take into account \$261.40 of invoices that are reflected on DAS LLC's books and records as due and owing to SWAFC as of the Petition Date. Therefore, \$261.40 should be added to Claim 2274.

13. After taking into account the above-referenced deductions and additions to the Claims, the Debtors reconciled the Claims as illustrated in the following charts:

<u>Claim 1472</u>		
<u>Sherwin Williams Company Asserted</u>		\$161,816.60
<u>Amount</u>		
<u>Modifications</u>	Price Discrepancies	(\$494.80)
	Invoices Without Proof of Delivery	(\$600.00)
	Returned Material	(\$1,267.80)
	Cost Recoveries	(\$7,728.10)
<u>Reconciled Amount</u>		\$151,725.90

<u>Claim 2274</u>		
<u>SWAFC Asserted Amount</u>		\$222,238.45
<u>Modifications</u>		
<u>Modifications</u>	Paid Invoices	(\$535.40)
	Price Discrepancies	(\$6,228.62)
	Invoices Without Proof of Delivery	(\$47,480.10)
	Returned Material	(\$3,658.20)
	Cost Recoveries	(\$52,001.00)
	Unclaimed Invoices	\$261.40
<u>Reconciled Amount</u>		\$112,596.53

14. DAS LLC does not dispute the remaining \$151,725.90 of Claim 1472 and \$112,596.53 of Claim 2274 and requests that Claim 1472 be reduced to an unsecured non-priority claim against DAS LLC in an amount not to exceed \$151,725.90 and Claim 2274 be reduced to an unsecured non-priority claim against DAS LLC in an amount not to exceed \$112,596.53.

Reservation Of Rights

15. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing Claim 1472 to a general unsecured non-priority claim against the estate of DAS LLC in an amount not to exceed \$151,725.90, (b) reducing Claim 2274 to a general unsecured non-priority claim against the estate of DAS LLC in an amount not to exceed \$112,596.53, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

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INVOICES WITHOUT PROOF OF DELIVERIES

Document Description	Invoice Date	Amount Claimed per POC
Invoice No. TR042371 / BOL No. BLR235709	6/27/05	899.50
Invoice No. TR042374 / BOL No. BLR235709	6/27/05	600.60
Invoice No. TR042375 / BOL No. BLR235709	6/27/05	1,567.60
Invoice No. TR042385 / BOL No. BLR235709	6/27/05	1,755.00
Invoice No. TR042386 / BOL No. BLR235709	6/27/05	4,901.40
Invoice No. TR042387 / BOL No. BLR235709	6/27/05	1,242.80
Invoice No. TR042457 / BOL No. BLR236278	7/5/05	751.60
Invoice No. TR042461 / BOL No. BLR236278	7/5/05	629.40
Invoice No. TR042463 / BOL No. BLR236278	7/5/05	1,175.70
Invoice No. TR042464 / BOL No. BLR236278	7/5/05	767.70
Invoice No. TR042465 / BOL No. BLR236278	7/5/05	899.50
Invoice No. TR042466 / BOL No. BLR236278	7/5/05	3,097.60
Invoice No. TR042467 / BOL No. BLR236278	7/5/05	3,107.20
Invoice No. TR042468 / BOL No. BLR236278	7/5/05	760.70
Invoice No. TR042469 / BOL No. BLR236278	7/5/05	7,462.50
Invoice No. TR042470 / BOL No. BLR236278	7/5/05	600.60
Invoice No. TR042471 / BOL No. BLR236278	7/5/05	345.45
Invoice No. TR042493 / BOL No. BLR236714	7/11/05	1,165.20
Invoice No. TR042494 / BOL No. BLR236714	7/11/05	760.70
Invoice No. TR042496 / BOL No. BLR236714	7/11/05	1,553.60
Invoice No. TR042497 / BOL No. BLR236714	7/11/05	767.70
Invoice No. TR042498 / BOL No. BLR236714	7/11/05	629.40
Invoice No. TR042500 / BOL No. BLR236714	7/11/05	383.85
Invoice No. TR042501 / BOL No. BLR236714	7/11/05	1,535.40
Invoice No. TR042502 / BOL No. BLR236714	7/11/05	3,097.60
Invoice No. TR042535 / BOL No. BLR236831	7/12/05	751.60
Invoice No. TR042550 / BOL No. BLR236978	7/13/05	3,097.60
Invoice No. TR042553 / BOL No. BLR236978	7/13/05	1,151.55
Invoice No. TR042556 / BOL No. BLR236978	7/13/05	760.70
Invoice No. TR042557 / BOL No. BLR236978	7/13/05	751.60
Invoice No. TR042599 / BOL No. BLR237326	7/18/05	388.40
Invoice No. TR042600 / BOL No. BLR237326	7/18/05	380.35
Invoice No. TR042625 / BOL No. BLR237535	7/20/05	1,541.20
Invoice No. TR042626 / BOL No. BLR237535	7/20/05	1,503.20
Invoice No. TR042628 / BOL No. BLR237535	7/20/05	388.40
Invoice No. TR042629 / BOL No. BLR237535	7/20/05	380.35
Invoice No. TR042633 / BOL No. BLR237535	7/20/05	783.80
Invoice No. TR042636 / BOL No. BLR237535	7/20/05	1,381.80
Invoice No. CR053201 / BOL No.	10/7/2005	(1,246.45)
Invoice No. TH007760 / BOL No.	10/7/2005	(6.50)
Invoice No. TH007787 / BOL No.	10/7/2005	(4,985.80)

Grand Total

47,480.10

INVOICES WITHOUT PROOF OF DELIVERIES

Document Description	Co. #	Invoice Date	Amount Claimed per POC
24641		10/06/2005	310.00
22009		09/19/2005	290.00

TOTAL

\$ 600.00

EXHIBIT E

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOFS OF CLAIM NUMBERS 10681 AND 10656
(HENKEL CORPORATION (HENKEL ELECTRONICS))

("STATEMENT OF DISPUTED ISSUES – HENKEL CORPORATION (HENKEL
ELECTRONICS)")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") and Delphi Mechatronic Systems Inc. ("Delphi Mechatronic"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proofs Of Claim Numbers 10681 And 10656 filed by Henkel Corporation (Henkel Electronics) ("Henkel") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 25, 2006, Henkel filed proof of claim number 10681 ("Proof of Claim No. 10681") against Delphi Mechatronic. Proof of Claim No. 10681 asserts an unsecured non-priority claim in the amount of \$781,205.06 for the sale of goods.

3. On July 25, 2006, Henkel filed proof of claim number 10656 ("Proof of Claim No. 10656") against DAS LLC. The Proof of Claim No. 10656 asserts an unsecured non-priority claim in the amount of \$781,205.06 for the sale of goods.

4. On September 21, 2007, the Debtors objected to Proofs of Claim Nos. 10681 and 10656 pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate and Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification,

Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

5. On October 12, 2007, Henkel filed its Response Of Henkel Corporation To Debtors' Twenty-First Omnibus Objection To Claims And/Or Any Pending Claims Objection Related to Claims Of Henkel Corporation (Docket No. 10560) (the "Response").

Disputed Issues

A. Delphi Mechatronic Does Not Owe Henkel The Amount Asserted In Proof Of Claim No. 10681

6. Henkel asserts in Proof of Claim No. 10681 that Delphi Mechatronic owes Henkel a total of \$781,205.06 for goods sold. Delphi Mechatronic has reviewed the information attached to Proof Of Claim No. 10681 and the Response and disputes that it owes the amount asserted in Proof of Claim No. 10681 for the following reasons: (a) duplicative assertions of liability, (b), proofs of delivery not provided, (c) paid invoices, and (d). price discrepancies.

7. Certain Amounts Are Duplicated On Another Proof Of Claim. Henkel claimed \$762,863.81 in amounts owed based on the sale of goods to Delphi Mechatronic for which it also claimed in Proof of Claim No. 10656, asserted against DAS LLC. Such amount is duplicative and therefore the \$762,863.81 asserted with respect to goods sold should not be included in Proof of Claim No. 10681.

8. Proofs Of Delivery Not Provided. Henkel claimed \$14,534.30 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. Delphi Mechatronic

has no record of receiving the goods associated with Invoice Nos. 90104911, 90112477, 90118543, 90118544, 90122754, 90123867, 90128307, 90131170, 90139323, 90176043, 90176044, 90192341, 90192342, 90202890, 90208721, and 90217858. Because Henkel has not provided these proofs of delivery, with respect to the goods associated with Invoice Nos. 90104911, 90112477, 90118543, 90118544, 90122754, 90123867, 90128307, 90131170, 90139323, 90176043, 90176044, 90192341, 90192342, 90202890, 90208721, and 90217858, the \$14,534.30 asserted with respect to the above mentioned invoices should not be included in the claim.

9. Certain Invoices Have Been Paid. Based upon Delphi Mechatronic's various accounts payable records, a portion of the invoices reflected in Proof of Claim No. 10681 have been paid. Therefore, \$609.40 should be subtracted from the amount claimed.

10. Pricing Cited In Proof Of Claim Not Supported by Purchase Orders. The prices detailed on certain purchase orders are higher than the prices detailed on the Henkel's invoices. Therefore, \$362.50 should be added to the amount of Proof of Claim No. 10681. The price detailed on a certain purchase order is lower than the price detailed on the Henkel's invoice. Therefore, \$99.90 should be subtracted from the amount of Proof of Claim No. 10681. In the aggregate, \$262.60 should be added to the amount of Proof of Claim No. 10681 due to these price discrepancies.

11. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount on Proof of Claim No. 10656</u>		\$781,205.06
<u>Modifications</u>	Duplicative Amount Asserted on Proof of Claim No. 10656	(\$762,863.81)
	Invoices Without Proof of Delivery	(\$14,534.30)
	Paid Invoices	(\$609.40)
	Aggregate Price Discrepancies	\$262.60
<u>Reconciled Amount</u>		\$3,460.15

12. Delphi Mechatronic does not dispute at this time the remaining \$3,460.15 of Proof of Claim No. 10681 and requests that Proof of Claim No. 10681 be reduced to a general unsecured non-priority claim against Delphi Mechatronic in an amount not to exceed \$3,460.15.

B. DAS LLC Does Not Owe Henkel The Amount Asserted In Proof Of Claim Number 10656

13. Henkel asserts in Proof of Claim No. 10656 that DAS LLC owes Claimant a total of \$781,205.06 for goods sold. DAS LLC has reviewed the information attached to the Proof of Claim No. 10656 and the Response and disputes that it owes the amount asserted in Proof of Claim No. 10656 for the following reasons: (a) proofs of delivery not provided, (b) duplicative assertions of liability, and (c) amounts asserted against the wrong debtor entity.

14. Proofs Of Delivery Not Provided. Henkel claimed \$345,195.49 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no record of receiving the goods associated with the Proof of Claim. Because Henkel has not

provided proofs of delivery with respect to the goods associated with the Proof of Claim, the \$345,195.49 asserted with respect to the Proof of Claim should not be included in the claim.

15. Certain Amounts Are Duplicated On Another Proof Of Claim. Henkel claimed \$18,341.25 in amounts owed based on the sale of goods to DAS LLC for which it also claimed payment in Proof of Claim No. 10681 asserted against Delphi Mechatronic. Such amount has already been asserted and partially reconciled against Delphi Mechatronic. Such amount is duplicative and therefore the \$18,341.25 asserted with respect to goods sold should not be included in Proof of Claim No. 10656.

16. Amounts Asserted Against Wrong Debtor Entity. Henkel asserted \$576.00 against DAS LLC which, upon reconciliation of the Debtors' books and records, is properly asserted against Delphi Connection Systems. Because Henkel has not agreed to change the debtor against which the \$576.00 portion of the claim is asserted, this amount asserted in Proof of Claim No. 10656 remains in dispute.

17. After taking into account the above-referenced deductions to Proof of Claim No. 10656, the Debtors reconciled Proof of Claim No. 10656 as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>	\$781,205.06
<u>Modifications</u>	Invoices Without Proof of Delivery
	Duplicative Amount Asserted on Proof of Claim No. 10681
<u>Reconciled Amount</u>	\$417,668.32

18. DAS LLC does not dispute at this time the remaining \$417,668.32 of Proof of Claim No. 10656 and requests that Proof of Claim No. 10656 be reduced to a general unsecured non-priority claim against the estate of DAS LLC in an amount not to exceed \$417,092.32 and a general unsecured claim against the estate of Delphi Connection Systems in an amount not to exceed \$576.00.

Reservation Of Rights

19. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing Proof of Claim No. 10681 to the maximum amount of \$3,460.15 as a general unsecured non-priority claim against the estate of Delphi Mechatronic, (b) reducing Proof of Claim No. 10656 to the maximum amount of \$417,668.32, of which \$417,092.32 would be a general unsecured non-priority claim against the estate of DAS LLC and \$576.00 would be a general

unsecured claim against the estate of Delphi Connection Systems, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
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- and -

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EXHIBIT F

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO PROOF OF CLAIM
NUMBER 2173 (LONGACRE MASTER FUND, LTD. AS ASSIGNEE OF PIC
PRODUCTIVITY IMPROVEMENT CENTER)

("LONGACRE MASTER FUND, LTD. AS ASSIGNEE OF PIC PRODUCTIVITY
IMPROVEMENT CENTER")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 2173 filed by Longacre Master Fund, Ltd. as assignee of PIC Productivity Improvement Center, Ltd. and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On March 3, 2006, PIC Productivity Improvement Center, Ltd. ("PIC Productivity") filed proof of claim no. 2173 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$550,320.80 based upon prepetition services provided (the "Claim").

3. On April 11, 2006, PIC transferred the Proof of Claim to Longacre Master Fund, Ltd. ("Longacre") pursuant to a notice of transfer (Docket No. 3183).

4. On July 13, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation,

And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

5. On August 9, 2007, PIC Productivity filed its PIC Productivity Improvement Center's Response To Debtors' Nineteenth Omnibus Claims Objections (Docket No. 8969).

Disputed Issues

A. DAS LLC Does Not Owe Claimants The Amount Asserted In The Proof Of Claim

6. PIC Productivity asserts in the Proof of Claim that DAS LLC owes a total of \$550,320.80 for services provided. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

7. Proofs of Delivery Not Included With Proof Of Claim. PIC Productivity claimed \$194,548.25 in amounts owed based on services provided for which it did not provide invoices and proofs of deliveries. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no record of receiving the services associated with the Proof of Claim. Because PIC Productivity has not provided proofs of delivery with respect to the services associated with the Proof of Claim, \$194,548.25 should not be included in the claim.

8. Pricing Cited In Proof Of Claim Not Supported By Purchase Orders. The price detailed on certain purchase orders are lower than the price detailed on PIC Productivity's

invoices due to currency conversions. The purchase orders reflect the contractual pricing.

Therefore, \$56.28 should be subtracted from the amount of the Proof of Claim.

9. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimants' Asserted Amount</u>		\$550,320.80
<u>Modifications</u>	Invoices and Proofs of Delivery Needed	(\$194,548.25)
	Price Discrepancies Due to Currency Conversion	(\$56.28)
<u>Reconciled Amount</u>		\$355,828.83

10. DAS LLC does not dispute the remaining \$355,828.83 of the Claim and requests that the Claim be reduced to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$355,828.83.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the

disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$355,828.83, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

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EXHIBIT G

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 10014 (SELECT INDUSTRIES CORPORATION (F/K/A
SELECT TOOL & DIE CORPORATION)

("STATEMENT OF DISPUTED ISSUES – SELECT INDUSTRIES CORPORATION (F/K/A
SELECT TOOL & DIE CORPORATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof of Claim Number 10014 filed by Select Industries Corporation (f/k/a Select Tool & Die Corporation ("Select Industries")) and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 20, 2006, Select Industries filed proof of claim number 10014 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts a secured priority claim in the amount of \$507,337.84 for the sale of goods (the "Claim").

3. On July 13, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Objection").

4. On August 9, 2007, Select Industries filed its Response Of Select Industries Corporation In Opposition To Debtors' Nineteenth Omnibus Claims Objection (Docket No. 8994) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Select Industries The Amount Asserted In The Proof of Claim

5. Select Industries asserts in the Proof of Claim that DAS LLC owes Select Industries a total of \$507,337.84 for goods sold. DAS LLC has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim. DAS LLC also disputes the classification of the Claim as completely secured.

6. Paid Invoices. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$579.60 should be subtracted from the amount claimed.

7. Price Discrepancies. The price detailed on certain purchase orders are lower than the price detailed on the Select Industries' invoices. The purchase orders reflect the contractual pricing. Therefore, \$98.30 should be subtracted from the amount of the Proof of Claim.

8. Proof Of Delivery Not Provided. Select Industries claimed \$2,444.97 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no record of receiving the goods associated with Bill of Lading Nos. 8517651 and 8518070. Because Select Industries has not provided these proofs of delivery associated with Bill of Lading Nos. 8517651 and 8518070, \$1,360.53 and \$1,084.44 asserted with respect to each of Bill of Lading Nos. 8517651 and 8518070, respectively, should not be included in the claim.

9. Returned Goods. The Proof of Claim includes invoices for materials that have been returned by the Debtors in the ordinary course of business, including materials returned because they were defective. Therefore, \$2,037.06 should be subtracted from the amount claimed.

10. Duplicate Payment. Based upon Delphi's various accounts payable records, Delphi mistakenly made a duplicate payment. Delphi paid Bill of Lading No. STD303586 twice; once on September 13, 2005 and once on October 4, 2005. Therefore, \$226,125.00 should be subtracted from the amount claimed.

11. Cash Discounts Applied. Based on a change in terms agreed to by the parties, Delphi was eligible for a discount in the amount of \$2,465.08 for early payment.

12. Invalid Invoice. Select Industries claimed \$774.80 in amounts owed based on an invalid invoice. The invoice was meant for a non-debtor affiliate of Delphi based in India. Therefore, \$774.80 should be subtracted from the amount claimed

13. Claim Reconciliation. In an effort to reconcile its records with those of Select Industries, \$0.53 need to be subtracted from the claim amount.

14. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Select Industries' Asserted Amount</u>		\$507,337.84
<u>Modifications</u>	Paid Invoices	\$579.60
	Price Discrepancies	\$98.30
	Duplicate Payment	\$226,125.00
	Invoices Without Proof of Delivery	\$2,444.97

	Returned Goods	\$2,037.06
	Cash Discounts Applied	\$2,465.08
	Invalid Invoice	\$774.80
	Claim Reconciliation	\$0.53
<u>Reconciled Amount</u>		\$252,075.90

15. DAS LLC does not dispute the remaining \$252,075.90 of the Claim, subject to (i) Select's right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for \$20,736.60 of the Claim on the grounds that Select has a valid reclamation claim in the amount of \$20,736.60 and (ii) the Debtors' right to seek, at any time, a judicial determination that the Reserved Defenses are valid.

Reservation Of Rights

16. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to an amount not to exceed \$252,075.90, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

John Wm. Butler, Jr. (JB 4711)
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- and -

By: /s/ Kayalyn A. Marafioti

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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- X

DEBTORS' STATEMENT OF DISPUTED ISSUES WITH
RESPECT TO PROOF OF CLAIM NUMBER 16612
(METALFORMING TECHNOLOGIES, INC.)

("STATEMENT OF DISPUTED ISSUES –METALFORMING TECHNOLOGIES, INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 16612 filed by Metalforming Technologies, Inc. ("MTI") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York.

2. On October 24, 2005, MTI submitted a demand to the Debtors asserting a reclamation claim in the amount of \$307,193.64 arising from the alleged supply of goods prior to the Petition Date (the "Reclamation Demand").

3. On February 21, 2006, the Debtors sent a statement of reclamation to MTI (the "Statement of Reclamation") with respect to the Reclamation Demand, whereby the Debtors asserted that the valid amount of the Reclamation Demand is \$13,755.27 (the "Reclamation Claim"), subject to the Debtors' right to seek, at any time, a judicial determination that certain reserved defenses (the "Reserved Defenses") to the Reclamation Claim are valid.

4. MTI failed to respond to the Statement of Reclamation. Thus, pursuant to the Amended Final Reclamation Order Under 11 U.S.C. §§ 362, 503, And 546 And Fed. R. Bankr. P. 9019 Establishing Procedures For The Treatment Of Reclamation Claims entered by

the Court on November 4, 2005 (Docket No. 881), MTI has been deemed to have consented to the amount set forth in the Statement of Reclamation, subject to the Reserved Defenses.

5. On July 10, 2006, MTI filed proof of claim number 9190 ("Proof Of Claim") against Delphi, asserting an unsecured non-priority claim in the amount of \$315,746.36 for the alleged sale of goods ("Claim 9190").

6. On May 22, 2007, the Debtors objected to Claim 9190 pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject to Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

7. On June 11, 2007, MTI filed Proof Of Claim 16612 against Delphi, asserting an unsecured non-priority claim in the amount of \$257,482.41 for the alleged sale of goods ("Claim 16612" and, together with Claim 9190, the "Claims").

8. On June 29, 2007, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject to Modification, And Modified Claims Asserting Reclamation (Docket No. 8443), which, among other things, granted the relief requested in the Fifteenth Omnibus Claims Objection with respect to Claim 9190 by modifying, subject to further objection, Claim 9190 to (i) an unsecured priority claim against DAS LLC, subject to the Reserved Defenses, in the amount of \$13,755.27 on the

account of the Reclamation Claim and (ii) an unsecured non-priority claim against DAS LLC in the amount of \$41,865.08.¹

9. On July 13, 2007, the Debtors objected to Claim 16612 pursuant to the Debtors' Eighteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Duplicate Or Amended Claims (Docket No. 8616) (the "Eighteenth Omnibus Claims Objection").

10. On August 13, 2007, MTI filed Metalforming Technologies, Inc.'s Response To Debtors' Eighteenth Omnibus Objection (Procedural) Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Duplicate Or Amended Claims (Docket No. 9042) (the "Response").

Disputed Issues

A. Neither Delphi Nor DAS LLC Owe MTI The Amount Asserted In Claim 16612

11. MTI asserts in Claim 16612 that Delphi owes MTI a total of \$257,482.41 for the alleged sale of goods. First, the Debtors believe that any liability with respect to Claim 16612 lies with DAS LLC, not Delphi, and thus the Debtors dispute that Delphi owes any liability to MTI with respect to Claim 16612. Second, DAS LLC has reviewed the information attached to Proof Of Claim 16612 and the Response and, for the following reasons, disputes that it owes the amount asserted in Claim 16612.

¹ In an effort to reach a resolution of the Claims, the Debtors have agreed to treat Claim 16612 as a valid amendment of Claim 9190. Thus, Claim 9190 should be disallowed and expunged in its entirety as duplicative of Claim 16612, and the Debtors reserve their rights with respect to Claim 9190, including, but not limited to, their right to re-object to Claim 9190. In addition, the Debtors maintain their objection to Claim 16612 for the reasons set forth in this Statement Of Disputed Issues.

12. Paid Invoices. Based upon DAS LLC's various accounts payable records, a portion of the invoices reflected in Proof Of Claim 16612 have been paid. Therefore, \$18,663.41 should be subtracted from the amount of Claim 16612.

13. Proofs of Delivery Not Provided. In addition, Claim 16612 includes \$238,819.00 of invoices for which MTI has not provided sufficient documentation, including, in certain instances, invoice copies, proofs of delivery, and/or purchase order numbers. Such documentation contains information that is essential to reconcile MTI's invoices to DAS LLC's books and records. Delphi's General Terms And Conditions governing its dealings with suppliers require, among other things, that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions at § 2.1. DAS LLC has no record of receiving the goods associated with the invoices on the list attached hereto as Exhibit A. Because MTI has not provided sufficient documentation with respect to the invoices on the list attached hereto as Exhibit A, \$238,819.00 asserted with respect to those invoices should not be included in Claim 16612.

14. Insufficient Documentation. As noted above, MTI has not provided sufficient documentation to allow DAS LLC to match MTI's invoices to DAS LLC's books and records. However, DAS LLC's books and records do reflect that, as of the Petition Date, \$55,620.35 was due and owing to MTI. Accordingly, \$55,620.35 should be included as part of Claim 16612.

15. After taking into account the above-referenced deductions and additions to Claim 16612, the Debtors reconciled Claim 16612 as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$257,482.41
<u>Modifications</u>	Paid Invoices	(\$18,663.41)
	Invoices With Insufficient Documentation	(\$238,819.00)
	DAS LLC's Books and Records	\$55,620.35 ²
<u>Reconciled Amount</u>		\$55,620.35

16. DAS LLC does not dispute the remaining \$55,620.35 of Claim 16612 and requests that Claim 16612 be reduced to an unsecured non-priority claim against DAS LLC in an amount not to exceed \$55,620.35, subject to (i) MTI's right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for \$13,755.27 of Claim 16612 on the grounds that MTI has a valid reclamation claim in the amount of \$13,755.27 and (ii) the Debtors' right to seek, at any time, a judicial determination that the Reserved Defenses are valid.

Reservation Of Rights

17. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional

² As noted above, \$55,620.35 is being added back into the amount of the Claim because this is the amount reflected on the Debtors' books and records.

legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing Claim 16612 to a general unsecured non-priority claim against the estate of DAS LLC in an amount not to exceed \$55,620.35, subject to (y) MTI's right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for \$13,755.27 of Claim 16612 on the grounds that MTI has a valid reclamation claim in the amount of \$13,755.27 and (z) the Debtors' right to seek, at any time, a judicial determination that the Reserved Defenses are valid, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

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Albert L. Hogan, III (AH 8807)
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By: /s/ Kayalyn A. Marafioti

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(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

**Metalforming Technologies
Insufficiently Documented Invoices**

Invoice Number	Invoice Date	Invoice Amount	
134957	04/25/2005	9,096.84	Need Proof of Delivery
135102	05/09/2005	9,382.18	Need Proof of Delivery
135155	05/09/2005	1,046.76	Invoice copy /POD
135199	05/09/2005	106.25	Invoice copy /POD
135290	05/13/2005	85.00	Invoice copy /POD
137427	05/23/2005	86.70	Invoice copy /POD
536020	06/08/2004	791.68	Invoice copy /POD
536134	06/14/2004	791.68	Invoice copy /POD
538418	11/02/2004	791.68	Invoice copy /POD
539236	12/20/2004	6,128.64	Invoice copy /POD
541993	05/29/2005	2,042.88	Invoice copy /POD
542810	07/01/2005	899.42	Invoice copy /POD
542852	07/03/2005	450.00	Invoice copy /POD
543251	07/31/2005	3,445.80	Invoice copy /POD
D03334	09/30/2004	53.32	Invoice copy /POD
D03405	11/03/2004	92.57	Invoice copy /POD
d03425	11/12/2004	1,135.42	Invoice copy /POD
D03458	12/08/2004	60.00	Invoice copy /POD
D003461	12/08/2004	1,110.08	Invoice copy /POD
D03463	12/08/2004	791.30	Invoice copy /POD
d03523	01/11/2005	685.45	Invoice copy /POD
d04056	08/11/2005	1,120.00	Invoice copy /POD
D04075	08/01/2005	711.51	Invoice copy /POD
D04080	08/01/2005	6,567.61	Invoice copy /POD

d04081	08/01/2005
d04204	09/21/2005
Do4319	10/19/2005
Do4320	10/19/2005
On Account	12/02/2004
On Account	08/28/2005
On Account	09/02/2005
On Account	09/26/2005
On Account	10/02/2005
134582	04/03/2005
137182	09/12/2005
137500	09/28/2005
137618	10/05/2005
D03315	09/30/2004
D03316	09/30/2004
D03317	09/30/2004
D03318	09/30/2004
D03574	02/07/2005
On Account	04/23/2004
D03426	11/12/2004
D03524	1/11/2005
D03705	04/04/2005
D03864	06/01/2005
D03865	06/01/2005
D03883	06/01/2005
D03987	07/05/2005
D04082	08/01/2005
On Account	07/01/2005
On Account	09/02/2005
537374	08/30/2004
537396	08/31/2004
537498	09/30/2004
537548	09/08/2004

3,347.83	Invoice copy /POD
1,969.40	Invoice copy /POD
2,297.85	Steel Surcharge August 2005 Need Purchase order Number
2,790.12	Steel Surcharge August 2005 Need Purchase order Number
-370.33	Need Invoice Number
-328.37	Need Invoice Number
-861.47	Need Invoice Number
-450.00	Need Invoice Number
-23,935.13	Need Invoice Number
1,443.37	Invoice copy /POD
6,716.68	Invoice copy /POD
-375.50	Invoice copy
2,256.00	Invoice copy /POD
85.99	Invoice copy /POD
14.00	Invoice copy /POD
10.50	Invoice copy /POD
31.50	Invoice copy /POD
95.99	Invoice copy /POD
-84.68	Need Invoice number
69.22	Invoice copy /POD
85.32	Invoice copy /POD
261.08	Invoice copy /POD
376.26	Invoice copy /POD
473.01	Invoice copy /POD
462.26	Invoice copy /POD
483.76	Invoice copy /POD
32.25	Invoice copy /POD
-46.06	Need Invoice Number
-45.06	Need Invoice Number
1,584.00	Invoice copy /POD
1,584.00	Invoice copy /POD
2,376.00	Invoice copy /POD
1,584.22	Invoice copy /POD

537655	09/15/2004
537696	09/16/2004
537747	09/20/2004
537815	09/23/2004
537821	09/23/2004
537840	09/26/2004
537888	10/05/2004
538630	11/08/2004
538861	11/22/2004
540374	02/24/2005
540976	03/30/2005
541073	04/07/2005
541116	04/07/2005
541144	04/07/2005
541207	04/14/2005
541272	04/19/2005
541273	04/19/2005
541412	04/22/2005
541433	04/22/2005
541722	05/10/2005
541723	05/10/2005
541724	05/10/2005
541725	05/10/2005
541727	05/10/2005
541728	05/10/2005
541729	05/10/2005
541730	05/10/2005
542149	05/27/2005
542150	05/27/2005
542151	05/27/2005
542152	05/27/2005

792.33	Invoice copy /POD
792.00	Invoice copy /POD
792.00	Invoice copy /POD
15,570.50	Invoice copy /POD
1,584.99	Invoice copy /POD
792.00	Invoice copy /POD
792.00	Invoice copy /POD
792.00	Invoice copy /POD
1,584.00	Invoice copy /POD
4,349.10	Invoice copy /POD
130.46	Invoice copy /POD
130.46	Invoice copy /POD
195.70	Invoice copy /POD
65.23	Invoice copy /POD
130.46	Invoice copy /POD
6,523.20	Need Proof of Delivery
326.16	Invoice copy /POD
195.70	Invoice copy /POD
130.46	Invoice copy /POD
4,349.10	Invoice copy /POD
61.43	Invoice copy /POD
2,174.40	Invoice copy /POD
2,174.40	Invoice copy /POD
326.16	Invoice copy /POD
130.46	Invoice copy /POD
2,174.40	Invoice copy /POD
4,348.80	Invoice copy /POD
130.47	Invoice copy /POD
10,872.00	Need Proof of Delivery
65.23	Invoice copy /POD
195.70	Invoice copy /POD

542673	06/24/2005
542689	06/27/2005
542854	07/03/2005
On Account	08/05/2004
On Account	11/03/2004
On Account	02/04/2005
On Account	04/01/2005
136277	07/22/2005
136357	07/28/2005
136414	07/29/2005
137450	09/26/2005
137563	09/30/2005
543102	07/25/2005
543133	07/26/2005
543168	07/28/2005
543191	07/28/2005
543215	07/02/2005
543236	07/31/2005
543260	07/31/2005
Do3314	09/30/2004
Do3423	
D03459	12/08/2004
D03464	12/08/2004
D03530	01/11/2005
D03531	01/11/2005
D04077	08/01/2005
D04079	08/01/2005
Do4306	10/18/2005
Do4308	10/18/2005
On Account	08/22/2004
On Account	09/02/2004
On Account	09/02/2005

40.26	Invoice copy /POD
1,375.31	Invoice copy /POD
862.72	Invoice copy /POD
-3,849.09	Invoice Number
-1,824.08	Invoice Number
-6,523.20	Invoice Number
-2,764.80	Invoice Number
1,033.59	Invoice copy /POD
775.17	Invoice copy /POD
1,550.34	Invoice copy /POD
753.64	Invoice copy /POD
1,636.47	Invoice copy /POD
2,221.06	Invoice copy /POD
2,961.41	Invoice copy /POD
2,221.06	Invoice copy /POD
2,221.06	Invoice copy /POD
2,221.06	Invoice copy /POD
520.00	Invoice copy /POD
5,766.79	
357.21	Invoice copy /POD
4,887.00	Invoice copy /POD
2,874.17	Invoice copy /POD
306.18	Need Proof of Delivery
9,744.62	Steel Surcharge July 2005 Need Purchase order Number
1,576.47	Invoice copy /POD
26,391.67	Steel Surcharge August 2005 Need Purchase order Number
35,962.27	Steel Surcharge August 2005 Need Purchase order Number
-114.71	Need Invoice Number
-81.49	Need Invoice Number
-18,918.24	Need Invoice Number

D03575	02/07/2005
D03708	04/04/2005
D03868	06/01/2005
D03869	06/01/2005
D03884	06/01/2005
D03986	07/05/2005
D04083	08/01/2005

4,814.08	Steel Surcharge January 2005 Need Purchase order Number
5,524.36	Need Proof of Delivery
16,602.29	Steel Surcharge March 2005 Need Purchase order Number
4,750.94	Invoice copy /POD
8,914.27	Invoice copy /POD
2,706.22	Invoice copy /POD
2,062.37	Invoice copy /POD

Grand total **238,819.00**

EXHIBIT I

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- X

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF(S) OF CLAIM NUMBERS 11602 AND 11603 (FREUDENBERG - NOK INC AND
FREUDENBERG - NOK GENERAL PARTNERSHIP)**

("STATEMENT OF DISPUTED ISSUES – (FREUDENBERG - NOK INC AND
FREUDENBERG - NOK GENERAL PARTNERSHIP)")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 11602 filed by Freudenberg - NOK Inc. ("FNOK") and Proof Of Claim Numbers 11603 filed by Freudenberg - NOK General Partnership ("FNGP", and together with FNOK, the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.
2. On July 26, 2006, FNOK filed proof of claim number 11602 ("Proof of Claim No. 11602") against Delphi. Proof Of Claim No. 11602 asserts an unsecured non-priority claim in the amount of \$2,878.86 and a priority claim in the amount of \$1,759.31 for the sale of goods ("Claim No. 11602").
3. On July 26, 2006, FNGP filed proof of claim number 11603 ("Proof of Claim No. 11603," and together with Proof of Claim 11602, the "Proofs of Claim") against Delphi. Proof of Claim No. 11603 asserts a secured claim in the amount of \$358,851.00, an unsecured non-priority claim in the amount of \$60,066.20, and a priority claim in the amount of \$80,742.02 for the sale of goods (the "Claim No. 11603," and together with Claim No. 11602, the "Claims").

4. On July 17, 2007, the Debtors objected to Proofs of Claim Nos. 11602 and 11603 pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

5. On August 9, 2007, FNOK filed the Response Of Freudenberg-NOK, Inc. To Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8989) (the "FNOK Response").

6. On August 9, 2007, FNGP filed the Response Of Freudenberg-NOK General Partnership To Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8993) (the "FNGP Response," and together with FNOK Response, the "Responses").

Disputed Issues

A. Neither DAS LLC Nor Delphi Owes The Claimants The Amounts Asserted In Proofs Of Claim Nos. 11602 And 11603

7. The Debtors believe that any liability with respect to the Claims lies with DAS LLC, not Delphi, and thus the Debtors dispute that Delphi owes any liability to FНОK or FNGP with respect to the Claims. Furthermore, DAS LLC has reviewed the information attached to the Proofs of Claim and the Responses and, for the reasons set forth below, disputes that it owes the amounts asserted in the Proofs of Claim.

8. FНОK asserts in Proof of Claim No. 11602 that Delphi owes FНОK a total of \$4,638.17 for goods sold. DAS LLC has reviewed the information attached to Proof of Claim No. 11602 and the FНОK Response and disputes that it owes the amount asserted in Proof of Claim No. 11602.

9. FNGP asserts in Proof of Claim No. 11603 that Delphi owes FNGP a total of \$499,659.22 for goods sold. DAS LLC has reviewed the information attached to Proof of Claim No. 11603 and the FNGP Response and disputes that it owes the amount asserted in Proof of Claim No. 11603.

10. Prior to the Petition Date, Delphi implemented advance payment agreements to numerous vendors to ensure a continuous supply of parts and services. Here, DAS LLC made a wire payment on August 31, 2005 in the amount of \$1,000,000.00 for amounts owed on the shipment of goods (the "Prepetition Wire Payment"). In addition, DAS LLC made a payment in the amount of \$332,851.00 on December 7, 2006 pursuant to a tooling agreement entered into between DAS LLC and FNGP on December 5, 2006 (the "Tooling Agreement Payment"), which was authorized pursuant to the Order Under 11 U.S.C. §§ 105, 363(b), 546(b),

1107, and 1108 Authorizing Payment of Contractors and Service Providers in Satisfaction of Liens, entered on October 13, 2005 (Docket No. 199). The Prepetition Wire Payment was not accounted for in the Proofs of Claim. To the extent that DAS LLC still owed amounts after it applied the Prepetition Wire Payment to the Proofs of Claim, such amounts were resolved by the Tooling Agreement Payment. Therefore, based upon DAS LLC's accounts payable records, the invoices reflected in the Proofs of Claim have been paid.

11. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimants' Asserted Amount</u>		\$4,638.17 FNGP (Proof of Claim No. 11603)
		\$499,659.22 FNOOK (Proof of Claim No. 11602)
<u>Modifications</u>	Prepetition Wire Overpayment	(\$1,000,000.00)
	Tooling Agreement Payment	(\$332,851.00)
<u>Reconciled Amount</u>		\$0.00

12. Accordingly, each of Proof of Claim No. 11602 and Proof of Claim No. 11603 should be disallowed and expunged in its entirety.

Reservation Of Rights

13. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions

of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging each of Proofs Of Claim Nos. 11602 and 11603 in its entirety, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
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EXHIBIT J

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- X

DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 12212
(FLAMBEAU INC.)

("STATEMENT OF DISPUTED ISSUES – FLAMBEAU INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 12212 filed by Flambeau Inc. ("Flambeau") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 28, 2006, Flambeau filed the proof of claim number 12212 (the "Proof of Claim") against Delphi. The Proof of Claim asserts a secured claim in the amount of \$800,348.45 for the sale of goods (the "Claim").

3. On August 24, 2007, the Debtors objected to the Claim pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

4. On September 18, 2007, Flambeau filed the Response Of Flambeau Inc. To Debtors' Twentieth Omnibus Objection To Claims (Claim #12212) (the "Response").

Disputed Issues

A. The Claim Is An Unsecured Non-Priority Claim

5. Although in the Proof of Claim Flambeau asserted that the Claim is secured, the Response concedes that the Claim should be unsecured. See Response at 3. Therefore, the Claim should be deemed an unsecured non-priority claim rather than a secured claim.

B. Neither Delphi Nor DAS LLC Owe Flambeau The Amount Asserted In The Proof Of Claim

6. Flambeau asserts in the Proof of Claim that Delphi owes Flambeau a total of \$800,348.45 for goods sold. First, the Debtors believe that any liability with respect to the Claim lies with DAS LLC, not Delphi, and thus the Debtors dispute that Delphi owes any liability to Flambeau with respect to the Claim. Second, DAS LLC has reviewed the information attached to the Proof of Claim and the Response and, for the following reasons, disputes that it owes the amount asserted in the Proof of Claim: (a) certain invoices were paid, (b) DAS LLC made a wire payment, (c) there are certain pricing discrepancies between the amounts on Flambeau's invoices and the purchase orders, and (d) Flambeau is not entitled to the full amount of certain retroactive price increases claimed.

7. Paid Invoices. Based upon DAS LLC's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$13,618.93 should be subtracted from the amount of the Claim.

8. Wire Payments. During the weeks before the Petition Date, the Debtors implemented advance payment agreements to numerous vendors to ensure a continuous supply of parts and services. As such, delays and backlogs developed in the process used to post wire

transfers to DAS LLC's main accounts payable system, which is called the Disbursement Analysis Control and Online Reporting System (or DACOR System). The DACOR System is used to pay all of DAS LLC's vendors as well as maintain all payable records. Additionally, the DACOR System distributes approvals to users, generates checks, prepares payment vouchers that are sent to vendors, automates journal entries and inputs those entries into the general ledger, and automates account distributions. The DACOR System will deduct advance payments from ordinary course payments if the advances are posted in time. In some instances, the delays in the DACOR System prevented wire transfer advances from being posted to the DACOR System before the invoices came due. Here, the DAS LLC made a wire payment on September 15, 2005 in the amount of \$150,000.00 that was not accounted for in the Proof of Claim and thus \$150,000.00 should be subtracted from the amount of the Claim.

9. Purchase Orders Do Not Support Pricing Cited By Flambeau. The price detailed on certain purchase orders is lower than the price detailed on certain of Flambeau's invoices. The purchase orders reflect the contractual pricing. Therefore, \$11,204.50 should be subtracted from the amount of the Claim.

10. Invalid Retro Price Increases. In the Proof of Claim, Flambeau included \$138,138.45 of invoices pertaining to retroactive price increases (the "Retro Price Increases") to which DAS LLC and Flambeau allegedly agreed pursuant to a Long Term Contract dated as of March 1, 2005. However, based on the information provided by Flambeau, DAS LLC has only identified \$101,956.50 of valid Retro Price Increases, and thus believes that \$36,181.95 of the asserted Retro Price Increases are not valid. In addition, DAS LLC asserts that, in the period leading up to the Petition Date, it was paying Flambeau the valid Retro Price Increases, and that,

as of the Petition Date, it had paid \$78,682.29 of the Retro Price Increases, leaving \$23,274.21 of the valid Retro Price Increases unpaid. Accordingly, only \$23,274.21 of the Retro Price Increases should be included in the amount of the Claim and \$114,864.24 should be subtracted from the amount of the Claim.

11. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Flambeau's Asserted Amount</u>		\$800,348.45
<u>Modifications</u>	Paid Invoices	(\$13,618.93)
	Wire Payment	(\$150,000.00)
	Pricing Variances	(\$11,204.50)
	Invalid/Paid Retro Price Increases	(\$114,864.24)
<u>Reconciled Amount</u>		\$510,660.78

12. DAS LLC does not dispute the remaining \$510,660.78 of the Claim and requests that the Claim be reduced to an unsecured non-priority claim against DAS LLC in an amount not to exceed \$510,660.78.

Reservation Of Rights

13. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions

of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Claim to a general unsecured non-priority claim against the estate of DAS LLC in an amount not to exceed \$510,660.78 and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

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EXHIBIT K

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH
RESPECT TO PROOF OF CLAIM NUMBER 11462
(VALEO CLIMATE CONTROL CORPORATION)

("STATEMENT OF DISPUTED ISSUES –VALEO CLIMATE CONTROL CORPORATION")

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 11462 filed by Valeo Climate Control Corporation ("Valeo") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.
2. On October 10, 2005, Valeo submitted a demand to the Debtors asserting a reclamation claim in the amount of \$649,520.52 arising from the alleged supply of goods prior to the Petition Date (the "Reclamation Demand").
3. On October 30, 2006, the Debtors and Valeo entered into a letter agreement (the "Reclamation Letter Agreement") with respect to the Reclamation Demand, whereby the Debtors and Valeo acknowledge and agree that the valid amount of the Reclamation Demand is \$156,725.41 (the "Reclamation Claim"), subject to the Debtors' right to seek, at any time and notwithstanding Valeo's agreement to the amount set forth in the Reclamation Letter Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") to the Reclamation Claim are valid.
4. On July 27, 2006, Valeo filed proof of claim number 11462 (the "Proof of Claim") against DAS LLC, asserting an unsecured non-priority claim in the amount of \$506,709.93 for the alleged sale of goods (the "Claim").

5. On May 22, 2007, the Debtors objected to the Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject to Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

6. On June 18, 2007, Valeo filed the Response Of Valeo Climate Control Corporation In Opposition To Debtors' Objection To Proof Of Claim Number 11462 Included In Debtors' Fifteenth Omnibus Claims Objection (Substantive) (Docket No. 8278) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Valeo The Amount Asserted In The Claim

7. Valeo asserts in the Claim that DAS LLC owes Valeo a total of \$506,709.93 for the alleged sale of goods. However, DAS LLC has reviewed the information attached to the Proof of Claim and the Response and, for the following reasons, disputes that it owes the amount asserted in the Claim.

8. Wire Payments. During the weeks before the Petition Date, DAS LLC implemented advance payment agreements to numerous vendors to ensure a continuous supply of parts and services. As such, delays and backlogs developed in the process used to post wire transfers to DAS LLC's main accounts payable system, which is called the Disbursement Analysis Control and Online Reporting System (or DACOR System). The DACOR System is used to pay all of DAS LLC's vendors as well as maintain all payable records. Additionally, the DACOR System distributes approvals to users, generates checks, prepares payment vouchers

that are sent to vendors, automates journal entries and inputs those entries into the general ledger, and automates account distributions. The DACOR System will deduct advance payments from ordinary course payments if the advances are posted in time. In some instances, the delays in the DACOR System prevented wire transfer advances from being posted to the DACOR System before the invoices came due. Here, DAS LLC made wire payments to Valeo on August 26, 2005, August 31, 2005, and September 26, 2005. These wire payments covered, among other invoices, \$349,984.52 of the invoices reflected in the Proof of Claim. Therefore, \$349,984.52 should be subtracted from the amount of the Claim.

9. After taking into account the above-referenced deductions to the Claim, the Debtors reconciled the Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>	\$506,709.93
<u>Modifications</u> Wire Payments	(\$349,984.52)
<u>Reconciled Amount</u>	\$156,725.41

10. DAS LLC does not dispute the remaining \$156,725.41 of the Claim and requests that the Claim be reduced to an unsecured non-priority claim against DAS LLC in an amount not to exceed \$156,725.41, subject to (i) Valeo's right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for all \$156,752.41 of the Claim on the grounds that Valeo has a valid reclamation claim in the amount of \$156,752.41 and (ii) the Debtors' right to seek, at any time, a judicial determination that the Reserved Defenses are valid.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Claim to a general unsecured non-priority claim against the estate of DAS LLC in an amount not to exceed \$156,752.41, subject to (y) Valeo's right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for all \$156,752.41 of the Claim on the grounds that Valeo has a valid reclamation claim in the amount of \$156,752.41 and (z) the Debtors' right to seek, at any time, a judicial determination that the Reserved Defenses are valid, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

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By: /s/ Kayalyn A. Marafioti

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EXHIBIT L

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO PROOF OF CLAIM
NUMBER 2433 (AKEBONO CORPORATION)**

("STATEMENT OF DISPUTED ISSUES – AKEBONO CORPORATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 2433 filed by Akebono Corporation ("Akebono") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On March 24, 2006, Akebono filed proof of claim number 2433 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$231,027.90 arising from the sale of goods (the "Claim").

3. On May 22, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

4. On October 15, 2007, Akebono filed its Response of Akebono Corporation to Debtors' Twenty-First Omnibus Claims Objection (Docket No. 10602) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Akebono The Amount Asserted In The Proof Of Claim

5. Akebono asserts in the Proof Of Claim that DAS LLC owes it a total of \$231,027.90 for goods sold. DAS LLC has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim for the reasons enumerated below.

6. DAS LLC's Purchase Orders Do Not Support Pricing Cited By Akebono.

The price detailed on certain purchase orders is lower than the price detailed on certain of Akebono's invoices. The purchase orders reflect the contractual pricing. Therefore, \$153,625.97 should be subtracted from the amount of the Proof of Claim.

7. Contractual Discounts Not Included In Proof Of Claim. Akebono neglected to provide contractual discounts on certain invoices associated with the Proof of Claim. The total amount of the discounts not received by DAS LLC is \$3,254.63. Therefore, \$3,254.63 should be subtracted from the amount of the Proof of Claim.

8. Quantity Overstated. The quantity detailed on certain invoices is higher than the quantity actually received by DAS LLC. Therefore, \$24,010.74 should be subtracted from the amount of the Proof of Claim.

9. Supporting Documentation Not Provided. Akebono claimed \$72,573.61 in amounts owed based on the sale of goods for which it did not provide supporting documentation. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS

LLC has no record of receiving the goods asserted in the Proof of Claim. Because Akebono has not provided proofs of delivery with respect to the goods associated with the Proof of Claim, \$72,573.61 should not be included in the claim.

10. The above deductions result in a \$22,437.05 credit owed to DAS LLC, which was transferred to Ambrake Corporation ("Ambrake"), an affiliate of Akebono.

11. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Akebono's Amended Asserted Amount</u>	\$231,027.90
<u>Modifications</u>	Price Discrepancies
	Discounts
	Quantity Discrepancies
	Proofs of Delivery Needed
	Credit Transfer to Ambrake
<u>Reconciled Amount</u>	\$0

12. Accordingly, the Proof of Claim should be disallowed and expunged in its entirety.

Reservation Of Rights

13. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims

(Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Claim in its entirety, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
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EXHIBIT M

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 14109 (KENSA LLC)**

("STATEMENT OF DISPUTED ISSUES – KENSA LLC")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 14109 filed by KenSa LLC ("KenSa") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, KenSa filed proof of claim number 14109 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$165,738.24 for the sale of goods (the "Claim").

3. On September 21, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate or Amended Claims, (B) Untimely Equity Claim; (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books and Records, (E) Untimely Claims, And (F) Claims Subject to Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

4. On October 18, 2007, KenSa filed its Response Of KenSa LLC To Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims; (B) Untimely Equity Claim; (C)

Insufficiently Documented Claims; (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject to Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 10645) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe KenSa The Amount Asserted In The Proof Of Claim

5. KenSa asserts in the Proof of Claim that DAS LLC owes Claimant a total of \$165,738.24 for goods sold. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim for the following reasons: (a) KenSa provided no proof in support of a cancellation claim it asserted and (b) DAS LLC returned certain material charged in the Proof of Claim.

6. No Record Of Cancellation Claim. KenSa claimed \$60,238.09 in amounts owed based on a cancellation claim, but has not provided proof to support this claim. DAS LLC does not have a record of the cancellation claim associated with Invoice No. M39123, and therefore the \$60,238.09 asserted with respect to Invoice No. M39123 should not be included in the Proof of Claim.

7. Returned Material. The Proof of Claim includes invoices for defective materials that have been returned by DAS LLC in the ordinary course of business. Therefore, \$49,532.64 should be subtracted from the amount claimed.

8. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>	\$165,738.24
<u>Modifications</u>	No Record of Cancellation Claim
	Returned Materials
<u>Reconciled Amount</u>	\$55,967.51

9. DAS LLC does not dispute the remaining \$55,967.51 of the Claim and requests that the Claim be reduced to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$55,967.51.

Reservation Of Rights

10. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$55,967.51 and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
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Attorneys for Delphi Corporation, et al.,
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EXHIBIT N

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT
TO PROOFS OF CLAIM NUMBERS 15679 AND 15681
(FRY'S METALS, INC., A COOKSON ELECTRONICS COMPANY)**

("STATEMENT OF DISPUTED ISSUES – FRY'S METALS, INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proofs Of Claim Numbers 15679 And 15681 filed by Fry's Metals, Inc., a Cookson Electronics Company ("Fry's Metal") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Fry's Metal filed proof of claim no. 15679 ("Proof of Claim No. 15679") against Delphi. Proof of Claim No. 15679 asserts an unsecured non-priority claim in the amount of \$12,284.59 for the sale of goods ("Claim 15679").

3. On July 31, 2006, Fry's Metal filed proof of claim no. 15681 ("Proof of Claim No. 15681," together with Proof of Claim No. 15679, the "Proofs of Claim") against DAS LLC. Proof Of Claim No. 15681 asserts an unsecured non-priority claim in the amount of \$58,228.25 for the sale of goods ("Claim 15681," together with Claim 15679, "the Claims").

4. On May 22, 2007, the Debtors objected to the Claims pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims

Subject To Modification, Tax Claims Subject to Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

5. On June 18, 2007, Fry's Metal filed Fry's Metals, Inc., A Cookson Electronics Company's Response To Debtors' Fifteenth Omnibus Claims Objection (Docket No. 8317) (the "Response").

Disputed Issues

A. Delphi And DAS LLC Do Not Owe Fry's Metal The Amount Asserted In The Proofs Of Claim

6. Fry's Metal asserts in the Proofs of Claim that Delphi and DAS LLC owe Fry's Metal a total of \$70,512.84 for goods sold. Delphi and DAS LLC have reviewed the information attached to the Proofs of Claim and the Response and dispute the amount asserted in the Claims.

7. Wire Payments. During the weeks before the Petition Date, the Debtors implemented advance payment agreements to numerous vendors to ensure a continuous supply of parts and services. As such, delays and backlogs developed in the process used to post wire transfers to Delphi's and DAS LLC's main accounts payable system, which is called the Disbursement Analysis Control and Online Reporting System (or DACOR System). The DACOR System is used to pay all of Delphi's and DAS LLC's vendors as well as maintain all payable records. Additionally, the DACOR System distributes approvals to users, generates checks, prepares payment vouchers that are sent to vendors, automates journal entries and inputs those entries into the general ledger, and automates account distributions. The DACOR System will deduct advance payments from ordinary course payments if the advances are posted in time. In some instances, the delays in the DACOR System prevented wire transfer advances from

being posted to the DACOR System before the invoices came due. Here, the Debtors' records show that the amounts asserted in the Claims were not only paid in full, but in fact, Delphi and DAS LLC overpaid the amount owed to the Fry's Metal. Moreover, Delphi and DAS LLC are entitled to a credit in the amount of \$76,385.97 towards postpetition shipments for wire transfers exceeding the balance owed to Fry's Metal.

8. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>	\$70,512.84
<u>Modifications</u>	Paid Invoices
	Overpayment
<u>Reconciled Amount</u>	(\$76,385.97)

Reservation Of Rights

9. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the

Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proofs of Claim in their entirety, (b) granting the Debtors a credit in the amount of \$76,385.97 towards postpetition shipments, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

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- and -

By: /s/ Kayalyn A. Marafioti
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT O

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 1790 (KEY SAFETY SYSTEMS & SUBSIDIARIES)

("STATEMENT OF DISPUTED ISSUES – KEY SAFETY SYSTEMS & SUBSIDIARIES")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 1790 filed by Key Safety Systems & Subsidiaries ("Key Safety Systems") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.
2. On January 31, 2006, Claimant filed proof of claim number 1790 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$195,077.21 for the sale of goods (the "Claim").
3. On May 22, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").
4. On June 21, 2007, Key Safety Systems filed its Response Of Key Safety Systems, Inc. To The Debtors' Fifteenth Omnibus Objection (Substantive) To Claims (Docket No. 8376) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Key Safety Systems The Amount Asserted In The Proof Of Claim

5. Key Safety Systems asserts in the Proof of Claim that DAS LLC owes Key Safety Systems a total of \$195,077.21 for goods sold. DAS LLC has reviewed the documentation attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim because Key Safety Systems has not provided proof of delivery and has not adequately accounted for debits taken by DAS LLC.

6. Proofs of Delivery Not Provided. Key Safety Systems claimed \$115,164.73 in amounts owed based on the sale of goods for which it did not provide proofs of delivery. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no record of receiving the goods associated with Invoice Nos. 16821693, 16821766, 16821696, 16825607, 16868927/28, 16868925/26, and 1687075/76. Because Key Safety Systems has not provided these proofs of delivery with respect to the goods associated with Invoice Nos. 16821693, 16821766, 16821696, 16825607, 16868927/28, 16868925/26, and 1687075/76, \$115,164.43 asserted with respect to these invoices should not be included in the claim.

7. Debit Amounts. The Proof of Claim does not reflect debits to DAS LLC accounts amounting to \$7,436.80, including a \$7,193.60 debit for an invalid invoice.

8. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>	\$195,077.21
<u>Modifications</u>	Invoices Without Proof of Delivery
	Debit Amounts
<u>Reconciled Amount</u>	\$72,475.98

9. DAS LLC does not dispute the remaining \$72,475.98 of the Claim and requests that the Claim be reduced to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$72,475.98.

10. The Proof of Claim did not indicate a debtor entity, consequently Delphi was named as the debtor by default. The proper debtor entity is DAS LLC.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to an amount not to exceed \$72,475.98, subject to (y) Key Safety

Systems' right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for \$3,803.60 of Claim 16612 on the grounds that MTI has a valid reclamation claim in the amount of \$3,803.60 and (z) the Debtors' right to seek, at any time, a judicial determination that the Reserved Defenses are valid, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

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By: /s/ Kayalyn A. Marafioti

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Debtors and Debtors-in-Possession

EXHIBIT P

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 10770 (INTESYS TECHNOLOGIES, INC.)

("STATEMENT OF DISPUTED ISSUES – INTESYS TECHNOLOGIES, INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 10770 filed by InteSys Technologies, Inc. ("InteSys") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 25, 2006, InteSys filed proof of claim number 10770 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$511,037.71 for the sale of goods (the "Claim").

3. On May 22, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims and Untimely Tax Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, and Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

4. On June 12, 2007, InteSys filed its Response Of InteSys Technologies, Inc. To Debtors' Objection To Claim No. 10770 (Docket No. 8224) (the "Response").

Disputed Issues

A. Delphi Does Not Owe InteSys The Amount Asserted In The Proof Of Claim

5. InteSys asserts in the Proof of Claim that Delphi owes InteSys a total of \$511,037.71 for goods sold. Delphi has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

6. InteSys Failed To Provide Proofs Of Delivery. InteSys claimed \$399,613.88 in amounts owed based on the sale of goods for which it did not provide a proofs of deliveries. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. Delphi has no record of receiving the goods associated with Purchase Order Nos. 550036552, 550037922, P3220080, and P3220125. Because InteSys has not provided proofs of delivery with respect to the goods associated with Purchase Order Nos. 550036552, 550037922, P3220080, and P3220125, \$399,613.88 asserted with respect to Purchase Order Nos. 550036552, 550037922, P3220080, and P3220125, should not be included in the claim.

7. Delphi Has Already Paid Certain Invoices. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$156,790.72 should be subtracted from the amount claimed.

8. Credits Added Back To The Proof Of Claim. Upon further examination of its books and records, Delphi determined that a total credit in the amount of \$45,366.89 should be added back to the claim with respect to invoice numbers 81399, 81400, 81400, 814001, 814002, and 84101.

9. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>InteSys' Asserted Amount</u>		\$511,037.71
<u>Modifications</u>	Invoices Without Proof of Delivery	\$399,613.88
	Invoices Previously Paid	\$156,790.72
	Credits Applied	(45,366.89)
<u>Reconciled Amount</u>		\$0

10. Accordingly, the Proof of Claim should be disallowed and expunged in its entirety.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Claim in its entirety, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

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By: /s/ Kayalyn A. Marafioti

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Debtors and Debtors-in-Possession

EXHIBIT Q

Hearing Date: January 31, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 12667 (CONTRARIAN FUNDS, LLC AS ASSIGNEE
OF CEP PRODUCTS LLC F/K/A CARLISLE ENGINEERED PRODUCTS)**

("STATEMENT OF DISPUTED ISSUES – CONTRARIAN FUNDS, LLC AS ASSIGNEE
OF CEP PRODUCTS LLC F/K/A CARLISLE ENGINEERED PRODUCTS ")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof of Claim Number 12667 (the "Proof of Claim") filed by Contrarian Funds, LLC as assignee of CEP Products LLC f/k/a Carlisle Engineered Products ("Contrarian") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 28, 2006, Contrarian filed the Proof of Claim against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$3,585,701.25 based on the sale of goods and tooling invoices (the "Claim").

3. On July 13, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

4. On August 9, 2007, Contrarian filed its Response Of Contrarian Funds, LLC To Debtors' Nineteenth Omnibus Claims Objections (Docket No. 8953).

Disputed Issues

A. DAS LLC Does Not Owe Contrarian The Amount Asserted In The Proof Of Claim

5. Contrarian asserts in the Proof of Claim that DAS LLC owes Contrarian a total of \$3,585,701.25 for goods sold and tooling advances. DAS LLC has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim for the following reasons: (a) certain invoices have been paid, (b) purchase orders issued by DAS LLC do not match invoice pricing cited by Contrarian in the Proof of Claim, (c) Contrarian has not provided proofs of deliveries or purchase orders for certain asserted amounts, (d) Contrarian has included duplicate tooling invoices, (e) certain postpetition cost recoveries are due to the Debtors, and (f) certain invoices overstate the amount of goods actually received by the Debtors.

6. Paid Invoices. Based upon DAS LLC's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$213,920.87 should be subtracted from the amount claimed.

7. Purchase Orders Do Not Support Pricing Cited By Contrarian. The price detailed on certain purchase orders is lower than the price detailed on certain of the Contrarian's invoices. The purchase orders reflect the contractual pricing. Therefore, \$37,688.02 should be subtracted from the amount of the Proof of Claim.

8. Proofs of Delivery/Purchase Orders Not Provided. Contrarian claimed \$206,120.38 in amounts owed based on the sale of goods for which it did not provide a proof of delivery. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect

to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no record of receiving the goods asserted in the Proof of Claim. In addition, Contrarian claimed \$260,700.00 for tooling costs. Contrarian has not provided information as to the purchase order authorizing these charges. The Debtors have requested additional information from Contrarian but have not yet received any documentation in support of these portions of the Claim. Therefore \$466,820.38 should be subtracted from in the claim because it has not been sufficiently documented.

9. Duplicate Tooling Invoices. Contrarian also included duplicative tooling invoices in the Claim. The total of these duplicate invoices is \$137,900.00. This amount should be subtracted from the amount claimed.

10. Certain Cost Recoveries Are Due To DAS LLC. The Claim must also be reduced to account for certain prepetition cost recoveries due to DAS LLC. In June 2005, DAS LLC issued a cost recovery for unauthorized sorting charges that were passed on to DAS LLC. In October 2005, DAS LLC issued a cost recovery for \$11,160.19 due to defective product supplied by the supplier who transferred the Claim to Contrarian. The Claim should be reduced by a total of \$16,107.79 due to these cost recoveries.

11. Invoices Include Goods Not Received By DAS LLC. Finally, the Proof of Claim includes invoices that charge DAS LLC for a greater quantity of goods than were actually received. Therefore, \$30,817.05 should be subtracted from the amount claimed.

12. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$3,585,701.25
<u>Modifications</u>	Paid Invoices	(\$213,920.87)
	Price Discrepancies	(\$37,688.02)
	Need Proofs of Delivery and/or Purchase Orders	(\$466,820.38)
	Duplicate Tooling Invoices	(\$137,900.00)
	Cost Recoveries Due To DAS LLC	(\$16,107.79)
	Quantity Differences	(\$30,817.05)
<u>Reconciled Amount</u>		\$2,682,447.14

13. DAS LLC does not dispute the remaining \$2,682,447.14 of the Claim.

As such, the Proof of Claim should be reduced to the maximum amount of \$2,682,447.14 as a general unsecured non-priority claim against DAS LLC.

Reservation Of Rights

14. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim

and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to the amount of \$2,682,447.14 as a general unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

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EXHIBIT R

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Delphi Corporation
Special Parties

Company	Contact	Address1	Address2	Address3	City	State	Zip
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Sherwin Williams		Sherwin Williams Automotive Finishes	4440 Warrensville Center Rd.		Warrensville Height	OH	44128

EXHIBIT S

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EXHIBIT T

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EXHIBIT U

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Special Parties

Company	Contact	Address1	Address2	Address3	City	State	Zip
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EXHIBIT V

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EXHIBIT W

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Special Parties

Company	Contact	Address1	Address2	Address3	City	State	Zip
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Freudenberg NOK, Inc. and Freudenberg NOK General Partnership	Ralph E. McDowell	Bodman LLP	6th Floor at Ford Field	1901 St. Antoine Street	Detroit	MI	48226

EXHIBIT X

Company	Contact	Address1	Address2	Address3	City	State	Zip
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EXHIBIT Y

Company	Contact	Address1	Address2	Address3	City	State	Zip
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EXHIBIT Z

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EXHIBIT AA

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Special Parties

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EXHIBIT BB

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Special Parties

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EXHIBIT CC

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Special Parties

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EXHIBIT DD

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EXHIBIT EE

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Delphi Corporation
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